

### WHO SHOULD FILE --

1. Owners of:
  - a. Unregistered motor vehicles
  - b. Horses, ponies and thoroughbreds
  - c. Mobile manufactured home not assessed as real estate
2. Businesses, occupations, farmers, and professionals
3. Lessors

### NO LONGER IN BUSINESS OR BUSINESS NEVER STARTED –

Business termination or move or sale of business or property or business never started, you **MUST** fill in the box on the front cover page of the Declaration titled: “**AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY**” and submit with the appropriate documentation. If you do not fill out the affidavit, the Assessor **MUST** assume that you are still operating the business and still own, but have failed to declare, your taxable personal property.

### BOTTOM LINE –

NEVER IGNORE a Declaration, even if you believe you received one in error. Treat it as you would any other tax return. Understand the final assessment on the Declaration **WILL** be the basis for a tax bill the following July. Still have questions? Call the Assessor’s Office at 860-429-3311.

### DEADLINE FOR FILING PERSONAL PROPERTY DECLARATION

Declarations must be filed or postmarked by November 1<sup>st</sup> of each year (or the Monday following if November 1<sup>st</sup> falls on a Saturday or Sunday) (CGS §12-42). Failure to file by the deadline will incur a mandatory 25% assessment penalty (CGS §12-41(d)).

The Assessor may grant a filing extension *for good cause* (CGS §12-42). If an extension is necessary, you must submit your request to the Assessor in writing by November 1<sup>st</sup>.

All Declarations and correspondence should be sent to:

**Assessor’s Office  
Town of Mansfield  
4 South Eagleville Road  
Storrs, CT 06268**

A Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53(b))

Declarations filed with “same as last year” are **INSUFFICIENT** and shall be considered an incomplete declaration and will incur a 25% assessment penalty. **FAILURE TO SIGN** the declaration will also incur a 25% assessment penalty.



## TOWN OF MANSFIELD

### Personal Property Frequently Asked Questions



**Assessor’s Office  
4 South Eagleville Road  
Storrs, CT 06268  
Tel: 860-429-3311  
Fax: 860-429-7785**

## **Frequently Asked Questions About Taxable Personal Property**

### **What is Taxable Personal Property? SS 12-41**

Taxable personal property is tangible property other than real estate, as described in Sections 12-41 & 71 of the Connecticut General Statutes. Examples include, but are not limited to: non-residential furniture, fixtures, equipment, computer equipment and non-registered motor vehicles. Personal property such as residential furnishings, clothing and jewelry is not taxable.

### **I already paid sales taxes on my property. Is this a new requirement?**

The sales tax is a state tax and the personal property tax is a local tax. Connecticut law has required owners of taxable personal property to annually report property owned by them on October 1<sup>st</sup> to the municipal Assessor since 1949.

### **Who must file a personal property declaration?**

All owners and lessees of personal property on October 1<sup>st</sup>, or having personal property that may have been in various locations but was located in the Town of Mansfield during the three months prior to October 1<sup>st</sup>. Leased, loaned or rented personal property must also be declared, but is taxed to the owner.

### **What if I don't file a declaration? SS 12-41(d)**

The assessor will prepare an estimated declaration and add the 25% non-compliance penalty to that assessment.

### **I didn't get a declaration in the mail. Am I still required to report my property?**

Yes. It is the responsibility of the property owner (or lessee) to file a declaration. The Assessor's Office mails declaration by October 15<sup>th</sup> to all known owners of taxable personal property. If you do not receive a declaration form in the mail, one can be obtained from the Assessor's Office or on the town website: ([www.mansfieldct.gov](http://www.mansfieldct.gov)).

### **Can I file my declaration online?**

No, however, you can download a blank declaration Form to fill out and email to: [Assessor@mansfieldct.org](mailto:Assessor@mansfieldct.org).

### **When are personal property declarations due to be filed? SS 12-41**

The deadline for filing declarations is November 1<sup>st</sup> of each year. There is a 25% assessment penalty for late filings.

### **How does the assessor know if my declaration is accurate? SS 12-53**

Connecticut law authorizes the assessor, or the assessor's designee, to perform an audit for up to three years, requiring the property owner to appear with accounting books, documents, federal tax returns, etc. for examination under oath in reference to their personal property. Any property discovered during an audit and not previously reported will be added along with the 25% non-compliance penalty.

### **What if I buy or set up a business after October 1? Must I declare my personal property?**

If you buy or set up a new business and have no personal property on October 1, you need not file a declaration until the next year.

### **I'm no longer in business but I received a declaration. Do I still need to file?**

Yes. Complete the section on page one of the declaration "Affidavit of Business Closing or Sale of Business" and tell us what happened to the property. Do not ignore the declaration! If you do not return the declaration with this information, the assessor will assume that you are still in business but have failed to file. You will be assessed, penalized and taxed unless you return the form.

### **Are there any tax breaks available to owners of Personal property?**

Yes. Certain full and partial exemptions may be available for manufacturing equipment, mechanics' tools, farming equipment and pollution control equipment. Incremental exemptions may be applied to *newly acquired* machinery and equipment used in manufacturing and fabricating. Contact the Assessor's Office for further details.

### **What if I think I'm over-assessed?**

You can appeal your assessment to the Board of Assessment Appeals. Applications must be made by February 20. If you filed late or failed to file at all, you may still appeal, but a 25% penalty must still be applied. Contact Assessor's Office for info.